

SPECIAL LEISURE SERVICES  
FOUNDATION, ILLINOIS

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ANNUAL FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED  
DECEMBER 31, 2017

# SPECIAL LEISURE SERVICES FOUNDATION, ILLINOIS

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# **INDEPENDENT AUDITORS' REPORT**



**INDEPENDENT AUDITORS' REPORT**

April 5, 2018

Board of Directors  
Special Leisure Services Foundation  
Rolling Meadows, Illinois

We have audited the accompanying financial statements of the Special Leisure Services Foundation (a not-for-profit in Illinois), as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the Foundation's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Foundation's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Foundation's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Special Leisure Services Foundation, Illinois, as of December 31, 2017, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Prior-Year Comparative Information*

We have previously audited Special Leisure Services Foundation's 2016 financial statements, and we expressed unmodified audit opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information in our report dated April 5, 2017. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2016, is consistent, in all material respects, with the audited financial statements from which it has been derived.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Special Leisure Services Foundation, Illinois', basic financial statements. The supplemental schedules are presented for purposes of additional analysis and are not a required part of the financial statements.

The supplemental schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

  
LAUTERBACH & AMEN, LLP

## **FINANCIAL STATEMENTS**

**SPECIAL LEISURE SERVICES FOUNDATION, ILLINOIS**

**Statement of Financial Position  
December 31, 2017 and 2016**

	<u>2017</u>	<u>2016</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 379,916	239,778
Investments	1,138,589	1,197,098
Receivables - Net of Allowance		
Other	40	-
Prepays	10	1,500
		<u>1,500</u>
Total Assets	<u>1,518,555</u>	<u>1,438,376</u>
<b>LIABILITIES</b>		
Other Payables	-	15,500
		<u>15,500</u>
<b>NET ASSETS</b>		
With Donor Restrictions	249,223	32,940
Without Donor Restrictions	1,269,332	1,389,936
Total Net Assets	<u>1,518,555</u>	<u>1,422,876</u>
Total Liabilities and Net Assets	<u>1,518,555</u>	<u>1,438,376</u>

The notes to the financial statements are an integral part of this statement.

**SPECIAL LEISURE SERVICES FOUNDATION, ILLINOIS**

**Statement of Activities**

**For the Fiscal Year Ended December 31, 2017**

	Without Donor Restrictions	With Donor Restrictions	Total
Public Support and Revenues			
Special Events Revenue	\$ 270,706	59,221	329,927
Donations	410,344	16,890	427,234
Grants	-	271,195	271,195
Interest and Dividend Income	144,656	-	144,656
Net Assets Released from Restrictions	131,023	(131,023)	-
Total Public Support and Revenues	956,729	216,283	1,173,012
Expenses and Losses			
Functional Expenses			
Program Services			
Inclusion (ADA Compliance)	39,004	-	39,004
Accessible Vehicle Support	61,485	-	61,485
General Program Support	85,490	-	85,490
NWSRA Lightning Athletics	25,148	-	25,148
Scholarships	63,873	-	63,873
Capital Improvements	275,000	-	275,000
Total Program Services	550,000	-	550,000
Management and General	140,429	-	140,429
Fundraising	244,471	-	244,471
Total Functional Expenses	934,900	-	934,900
Special Events Direct Expense	142,433	-	142,433
Total Expenses and Losses	1,077,333	-	1,077,333
Change in Net Assets	(120,604)	216,283	95,679
Net Assets - Beginning	1,389,936	32,940	1,422,876
Net Assets - Ending	1,269,332	249,223	1,518,555

The notes to the financial statements are an integral part of this statement.



**SPECIAL LEISURE SERVICES FOUNDATION, ILLINOIS**

**Statement of Activities**

**For the Fiscal Year Ended December 31, 2016**

	Without Donor Restrictions	With Donor Restrictions	Total
Public Support and Revenues			
Special Events Revenue	\$ 248,556	59,365	307,921
Donations	301,800	116,659	418,459
Grants	-	104,816	104,816
Interest and Dividend Income	70,545	-	70,545
Net Assets Released from Restrictions	265,383	(265,383)	-
Total Public Support and Revenues	886,284	15,457	901,741
Expenses and Losses			
Functional Expenses			
Program Services			
Inclusion (ADA Compliance)	85,595	-	85,595
Accessible Vehicle Support	61,699	-	61,699
General Program Support	19,617	-	19,617
NWSRA Lightning Athletics	44,306	-	44,306
Scholarships	73,783	-	73,783
Capital Improvements	70,195	-	70,195
Total Program Services	355,195	-	355,195
Management and General Fundraising	132,988	-	132,988
Fundraising	227,800	-	227,800
Total Functional Expenses	715,983	-	715,983
Special Events Direct Expense	139,192	-	139,192
Total Expenses and Losses	855,175	-	855,175
Change in Net Assets	31,109	15,457	46,566
Net Assets - Beginning	1,358,827	17,483	1,376,310
Net Assets - Ending	1,389,936	32,940	1,422,876

The notes to the financial statements are an integral part of this statement.

**SPECIAL LEISURE SERVICES FOUNDATION, ILLINOIS**

**Statement of Cash Flows**

**For the Fiscal Years Ended December 31, 2017 and 2016**

	2017	2016
Cash Flows from Operating Activities		
Received from Donors and Grantors	\$ 659,259	474,735
Dividends and Interest Received	144,656	70,545
Paid to Suppliers and Grantees	(722,286)	(499,033)
	<u>81,629</u>	<u>46,247</u>
Cash Flows from Investing Activities		
Payments for the Purchase of Investments	<u>58,509</u>	<u>(33,012)</u>
Net Change in Cash and Cash Equivalents	140,138	13,235
Cash and Cash Equivalents - Beginning	<u>239,778</u>	<u>226,543</u>
Cash and Cash Equivalents - Ending	<u><u>379,916</u></u>	<u><u>239,778</u></u>
Reconciliation of Operating Income to Net Cash		
Provided (Used) by Operating Activities		
Operating Income (Loss)	95,679	46,566
Adjustments to Reconcile Operating		
Provided by (Used In) Operating Activities:		
(Increase) Decrease in Current Assets	1,450	4,136
Increase (Decrease) in Current Liabilities	(15,500)	(4,455)
Net Cash Provided by Operating Activities	<u><u>81,629</u></u>	<u><u>46,247</u></u>
Noncash Operating Activities		
In-Kind Donated Facilities	35,682	35,169
In-Kind Donated Services	334,865	325,428
In-Kind Expenses	(370,547)	(360,597)
	<u>-</u>	<u>-</u>

The notes to the financial statements are an integral part of this statement.

# **SPECIAL LEISURE SERVICES FOUNDATION, ILLINOIS**

## **Notes to the Financial Statements December 31, 2017**

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### **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

#### **Foundation Purpose**

The Special Leisure Services Foundation (the “Foundation”) is an Illinois not-for-profit organization incorporated on November 1, 1980. The Foundation was formed to facilitate participation by adults and children with disabilities in recreation programs offered by Northwest Special Recreation Association (“NWSRA”) and the park districts and municipalities which are partners in the operations of NWSRA.

The Foundation uses its funds for five main programs:

Inclusion (ADA Compliance) – The Foundation provides grants so that aides and adaptive equipment can be provided to enable individuals with disabilities to mainstream back into their regular park district program.

Accessible Vehicle Support – The foundation provides grants for vehicles to provide door-to-door transportation for individuals with disabilities and other adaptive equipment.

General Program Support – The Foundation provides financial support to create innovative program opportunities and services.

Scholarships – The Foundation provides financial support to disabled individuals in economic need to enable them to participate in NWSRA programs.

NWSRA Lightning Athletics/Paralympics/Unified Sports – The Foundation provides grants to NWSRA Lightning Athletes, Paralympics and Unified Sports which help athletes competing in their local community by giving them the opportunity to advance to state, national, and international competition.

In addition to the five focus areas, the Foundation may also assist with programs:

Building Improvements – The Foundation provides the financial support to make necessary improvements to the building that houses the offices of the NWSRA.

#### **Basis of Accounting**

The financial statements are prepared using the accrual basis of accounting in which revenue is recognized when earned and expenses are recognized when incurred.

#### **Net Assets**

The Foundation’s financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America. Net assets of Foundation and changes therein are classified and reported as follows:

# SPECIAL LEISURE SERVICES FOUNDATION, ILLINOIS

## Notes to the Financial Statements December 31, 2017

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

#### Net Assets – Continued

Net Assets Without Donor Restrictions – Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of the Foundation’s management and the board of directors.

Net Assets With Donor Restrictions – Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Foundation or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the Statement of Activities.

#### Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period. Actual results could differ from those estimates.

#### Income Taxes

The Foundation is exempt from income tax under IRC section 501(c)(3), and similarly, is exempt from State of Illinois taxes under the Illinois Tax Act Section 205(a), though it is subject to tax on income unrelated to its exempt purpose, unless that income is otherwise excluded by the Code. The Foundation has processes presently in place to ensure the maintenance of its tax-exempt status; to identify and report unrelated income; to determine its filing and tax obligations in jurisdictions for which it has nexus; and to identify and evaluate other matters that may be considered tax positions. The Foundation has determined that there are no material uncertain tax positions that require recognition or disclosure in the financial statements. There was no unrelated business income for the year ended December 31, 2017.

The Foundation’s Forms 990, *Return of Organization Exempt from Income Tax*, are subject to examination by the IRS, generally, for three years after they were filed. Annual filings with the State of Illinois are, similarly, subject to examination.

# **SPECIAL LEISURE SERVICES FOUNDATION, ILLINOIS**

## **Notes to the Financial Statements December 31, 2017**

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### **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

#### **Functional Allocation of Expenses**

The costs of providing the various programs and supporting services have been summarized on a functional basis in the schedules of functional expenses. Functional expenses which are not directly attributable to one function are allocated between program, management and general, and fundraising services based on the number of employees involved, the amount of time spent, the percentage of their salary associated with that time and on estimated made by the Foundation's management.

#### **Cash and Investments**

For the purpose of the Statement of Financial Position, cash and cash equivalents are considered to be cash on hand, demand deposits, and cash with fiscal agent. For the purpose of the Statement of Cash Flows, cash and cash equivalents are considered to be cash on hand, demand deposits, cash with fiscal agent, and all highly liquid investments with an original maturity of three months or less.

Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, the Foundation categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

#### **Receivables**

In the Statement of Financial Position, receivables are stated at the amount billed. The Foundation does not charge late fees on amounts past due. An allowance for uncollectible accounts has not been established since management believes all accounts are substantially collectible. Management's periodic evaluation of the collectability of receivables is based on past experience, known and inherent risks in the receivables, adverse situations that may affect the obligee's ability to repay, and current economic conditions. Receivables deemed uncollectible are charged to expense.

# SPECIAL LEISURE SERVICES FOUNDATION, ILLINOIS

## Notes to the Financial Statements December 31, 2017

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### NOTE 2 – DETAIL NOTES ON ALL FUNDS

#### Cash and Investments

*Deposits.* At year-end, the carrying amount of the Foundation's deposits for governmental activities totaled \$379,916 and the bank balances totaled \$382,264.

*Investments.* The Foundation has the following investment fair values and maturities:

Investment Type	Fair Value	Less Than 1	1 to 5
Corporate Bonds	\$ 118,696	-	118,696
Certificate of Deposits	323,791	323,791	-
	442,487	323,791	118,696

In addition to the securities and fair values listed above, the Foundation also has \$696,102 invested in mutual funds.

The Foundation has the following recurring fair value measurements as of December 31, 2017:

- Corporate Bonds of \$118,696 are valued using a matric pricing model (Level 2 inputs)
- Mutual Funds of \$696,102 are valued using a matric pricing model (Level 2 inputs)
- Certificate of Deposits of \$323,791 are valued using a matric pricing model (Level 2 inputs)

#### Availability and Liquidity

The following represents Foundation's financial assets at December 31, 2017:

Financial Assets at Year End:	
Cash and Cash Equivalents	\$ 379,916
Investments	1,138,589
Total Financial Assets	1,518,505
Less Amounts not Available to be used within one year:	
Net Assets With Donor Restrictions	249,223
Financial Assets Available to Meet General Expenditures over the Next Twelve Months	1,269,282

The Foundation's goal is generally to maintain financial assets to meet 90 days of operating expenses. As part of its liquidity plan, excess cash is invested in short-term investments, including money market accounts and certificates of deposit.

# SPECIAL LEISURE SERVICES FOUNDATION, ILLINOIS

## Notes to the Financial Statements December 31, 2017

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### NOTE 2 – DETAIL NOTES ON ALL FUNDS – Continued

#### Net Asset Restrictions

Net assets with donor restrictions are available for the following purposes at December 31, 2017 and 2016:

	2017	2016
Accessible Vehicles	\$ -	12,552
Booster Club	1,322	
Hanover Park Sensory Room/Mt. Prospect Community Center Programming Space/Pursuit	247,901	20,388
Total With Donor Restrictions	<u>249,223</u>	<u>32,940</u>

Net assets were released from donor restrictions by incurring expenses satisfying the purpose restrictions specified by donors during the years ended December 31, 2017 and 2016:

	2017	2016
NWSRA Lightning Athletics	\$ 20,911	44,306
Accessible Vehicle Support	61,379	61,699
Inclusion (ADA Compliance)	7,500	85,595
Scholarships	1,250	73,783
Booster Club	1,602	-
General Program Support	38,381	-
Total Restrictions Released	<u>131,023</u>	<u>265,383</u>

#### In-Kind Donations

Donated Facilities – The Foundation was allowed to use facilities at no charge to the Foundation during the years ended December 31, 2017 and 2016. Accordingly, contributions have been recorded for the fair value of the facilities of \$35,682 and \$35,169 for the years ending December 31, 2017 and 2016, respectively. These amounts have been included as special events revenue and special events expense on the Statements of Activities.

# **SPECIAL LEISURE SERVICES FOUNDATION, ILLINOIS**

## **Notes to the Financial Statements December 31, 2017**

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### **NOTE 2 – DETAIL NOTES ON ALL FUNDS – Continued**

#### **In-Kind Donations – Continued**

Donated Services – Donated services are recognized as in-kind revenues at their estimated fair value when they create or enhance nonfinancial assets or they require specialized skills which would need to be purchased if they were not donated. Contributed services that do not meet the above criteria are not recognized as revenues and are not reported in the accompanying financial statements. The Foundation received services from NWSRA employees, which includes grant/sponsorship writing, event fund-raising, and development coordination, a portion of which meets the criteria for recognition. Accordingly, contributions have been recorded for the estimated fair value of these services of \$334,865 and \$325,428 for the years ending December 31, 2017 and 2016, respectively. These amounts have been included as donations revenue and management and general expenses and fundraising expenses of the Statements of Activities. The Foundation also receives donated services from a variety of unpaid volunteers assisting the Foundation in its programs. However, these donated services are not reflected in the Statements of Activities because the criteria for recognition have not been satisfied.



## **SUPPLEMENTAL SCHEDULES**

**SPECIAL LEISURE SERVICES FOUNDATION, ILLINOIS**

**Schedule of Revenues, Expenditures and Changes in Net Assets - Budget and Actual  
For the Fiscal Year Ended December 31, 2017**

	<u>Budget</u>	<u>Actual</u>
Public Support and Revenues		
Special Events Revenue	\$ 301,170	329,927
Donations	53,900	427,234
Grants	75,500	271,195
Interest and Dividend Income	110	144,656
	<u>430,680</u>	<u>1,173,012</u>
Expenses and Losses		
Functional Expenses		
Program Services		
NWSRA Lightning Athletics	30,000	25,148
Accessible Vehicle Support	48,000	61,485
Scholarships	70,000	63,873
Inclusion (ADA Compliance)	39,000	39,004
General Program Support	88,000	85,490
Capital Improvements	275,000	275,000
Total Program Services	<u>550,000</u>	<u>550,000</u>
Management and General	48,995	140,429
Fundraising	106,155	244,471
Total Functional Expenses	<u>705,150</u>	<u>934,900</u>
Special Events Direct Expense	<u>-</u>	<u>142,433</u>
Total Expenses and Losses	<u>705,150</u>	<u>1,077,333</u>
Change in Net Assets	<u>(274,470)</u>	95,679
Net Assets - Beginning		<u>1,422,876</u>
Net Assets - Ending		<u>1,518,555</u>

**SPECIAL LEISURE SERVICES FOUNDATION, ILLINOIS**

**Schedule of Functional Expenses  
For the Fiscal Year Ended December 31, 2017**

	Program Services	Management and General	Fundraising	Subtotal Functional Expenses	Special Events Direct Expenses	Total Expenses
<b>Expenses</b>						
Employee Compensation (In-Kind)						
Salaries	\$ -	48,861	137,854	186,715	-	186,715
Payroll Taxes	-	3,738	10,546	14,284	-	14,284
Employee Benefits	-	37,795	96,071	133,866	-	133,866
Total Employee Compensation	-	90,394	244,471	334,865	-	334,865
<b>Other Expenses</b>						
Postage	-	3,722	-	3,722	-	3,722
Office Expenses	-	8,708	-	8,708	-	8,708
Membership Services	-	1,713	-	1,713	-	1,713
Education and Training	-	673	-	673	-	673
Public Education and Information	-	18,790	-	18,790	-	18,790
Printing	-	2,677	-	2,677	-	2,677
Professional Fees	-	13,752	-	13,752	-	13,752
<b>Grants</b>						
Inclusion (ADA Compliance)	39,004	-	-	39,004	-	39,004
Accessible Vehicle Support	61,485	-	-	61,485	-	61,485
General Program	85,490	-	-	85,490	-	85,490
NWSRA Lightning Athletics	25,148	-	-	25,148	-	25,148
Scholarships	63,873	-	-	63,873	-	63,873
Capital Improvements	275,000	-	-	275,000	-	275,000
<b>Special Events Direct Expense</b>						
Food	-	-	-	-	57,430	57,430
Gifts	-	-	-	-	3,211	3,211
In-Kind Rental - Golf Course	-	-	-	-	35,682	35,682
Printing	-	-	-	-	6,885	6,885
Prizes	-	-	-	-	8,669	8,669
Recognition	-	-	-	-	21,808	21,808
Supplies	-	-	-	-	8,748	8,748
Total Other Expenses	550,000	50,035	-	600,035	142,433	742,468
<b>Total Expenses</b>	<b>550,000</b>	<b>140,429</b>	<b>244,471</b>	<b>934,900</b>	<b>142,433</b>	<b>1,077,333</b>

**SPECIAL LEISURE SERVICES FOUNDATION, ILLINOIS**

**Schedule of Functional Expenses  
For the Fiscal Year Ended December 31, 2016**

	Program Services	Management and General	Fundraising	Subtotal Functional Expenses	Special Events Direct Expenses	Total Expenses
<b>Expenses</b>						
Employee Compensation (In-Kind)						
Salaries	\$ -	48,274	112,641	160,915	-	160,915
Payroll Taxes	-	3,693	8,618	12,311	-	12,311
Employee Benefits	-	45,661	106,541	152,202	-	152,202
Total Employee Compensation	-	97,628	227,800	325,428	-	325,428
<b>Other Expenses</b>						
Education and Training	-	873	-	873	-	873
Membership Services	-	1,294	-	1,294	-	1,294
Office Expenses	-	7,322	-	7,322	-	7,322
Postage	-	6,405	-	6,405	-	6,405
Printing	-	2,902	-	2,902	-	2,902
Professional Fees	-	3,775	-	3,775	-	3,775
Public Education and Information	-	12,789	-	12,789	-	12,789
<b>Grants</b>						
Inclusion (ADA Compliance)	85,595	-	-	85,595	-	85,595
Accessible Vehicle Support	61,699	-	-	61,699	-	61,699
General Program	19,617	-	-	19,617	-	19,617
NWSRA Lightning Athletes	44,306	-	-	44,306	-	44,306
Scholarships	73,783	-	-	73,783	-	73,783
Capital Improvements	70,195	-	-	70,195	-	70,195
<b>Special Events Direct Expense</b>						
Food	-	-	-	-	53,683	53,683
Gifts	-	-	-	-	4,163	4,163
In-Kind Rental - Golf Course	-	-	-	-	35,169	35,169
Printing	-	-	-	-	6,695	6,695
Prizes	-	-	-	-	9,270	9,270
Recognition	-	-	-	-	21,018	21,018
Supplies	-	-	-	-	9,194	9,194
Total Other Expenses	355,195	35,360	-	390,555	139,192	529,747
Total Expenses	355,195	132,988	227,800	715,983	139,192	855,175